defending a proceeding to remove him from office is not such a moral obligation as the court will recognize. *Matter of Chapman v. City of New York* (1901) 168 N. Y. 80, 61 N. E. 108. A bonus for ex-service men or a pension for teachers in recognition of past services rendered pursuant to a contract for an agreed price have been held not to be founded on principles of equity and justice. *Matter of Mahon v. Board of Education* (1902) 171 N. Y. 263, 63 N. E. 1107. But every award not founded on a legally enforceable claim is purely a gratuity and stands only on the ground of a moral obligation. A survey of the cases shows that the difference between the kind of moral obligation the court recognizes and that which it disregards is one of degree. It is difficult to see less of a moral obligation when work is performed faithfully under burdensome conditions because of the compelling force of a contract, than when work is performed voluntarily without a contract. The moral obligation when there is increased cost and difficulty of performance, has influenced some courts to sustain a promise to pay a larger sum despite a pre-existing legal duty to render the same service for a smaller sum, even in the absence of a rescission. *Munroe v. Perkins* (1830, Mass.) 9 Pick. 298; *Linz v. Schuck* (1907) 106 Md. 220, 67 Atl. 286; *King v. Duluth, M. & N. Ry.* (1895) 61 Minn. 482, 63 N. W. 1105. In the instant case the court might well have considered the degree of hardship in the performance of the public contract, and, if severe, might have brought it within the class of cases which it has recognized as founded on principles of equity and justice.

DESCENT AND DISTRIBUTION—RECEIPT FOR ADVANCEMENT—HEIR NOT BARRED FROM FURTHER SHARE IN INTESTATE'S ESTATE.—During the lifetime of his ancestor, the heir at law received from the former a sum of money for which he gave a receipt, stating that he accepted it as his entire share of the estate. The ancestor died intestate. The heir sued to recover his portion of the estate. *Held,* that the heir was not barred from participating in the distribution of the residue of his ancestor's estate, the sum previously received by him being regarded only as an advancement. *Simonds v. Simonds' Estate* (1922, Vt.) 117 Atl. 103.

At common law the mere expectancy or chance of succession of an heir apparent to his ancestor's estate at the latter's decease could not be the subject matter of release. *Needles's Executor v. Needles* (1857) 7 Ohio St. 432. Equity, however, has generally enforced such a release on either of two grounds: (1) Since valuable consideration was given for the release, some courts have held that there was a binding contract which they would not permit to be violated. *Newsome v. Cogburn* (1860) 30 Ga. 291; *Eissler v. Hoppel* (1902) 158 Ind. 82, 62 N. E. 692. (2) Other courts have invoked the doctrine of estoppel. *In re Simon's Estate* (1909) 158 Mich. 256, 122 N. W. 544; *Coffman v. Coffman* (1895) 41 W. Va. 8, 23 S. E. 523. It is generally presumed that the ancestor, relying upon the agreement, has refrained from making a will which would have excluded the heir. *Boyer v. Boyer* (1916) 62 Ind. App. 73, 111 N. E. 952. In a small minority of jurisdictions the release is held invalid on the theory that property after death must pass either by devise or descent, and that the operation of statutes governing descent cannot be defeated by any contract attempting to control the distribution of an estate. *Needles's Executor v. Needles, supra; Ferenbaugh v. Ferenbaugh* (1922, Ohio) 136 N. E. 213; *Headrick v. McDowell* (1903) 102 Va. 124, 45 S. E. 804. The decision in the instant case, following earlier precedents in the same jurisdiction, is opposed to the great weight of authority. Thornton, *Gifts and Advancements* (1893) 540; 17 Ann. Cas. 725, note. For a discussion of an analogous situation involving the assignment of an heir's expectancy to a third person, see (1922) 31 YALE LAW JOURNAL, 662.